



***Iowa Depreciation Accumulated Adjustment Schedule***

Name(s)	Social Security No.
Name of Partnership or Corporation (if applicable)	Federal ID No.

Use this form to record the cumulative effect  
of the Bonus Depreciation Adjustment computed on form IA 4562A.

TAX PERIOD	IA 4562A Adjustment Amount from Part III, Line 5	BALANCE

**INSTRUCTIONS**

In the Tax Period column, start with the tax period when you first made an adjustment for bonus depreciation on the Iowa return. Continue entering each subsequent tax period up to, and including, the current period.

In the IA 4562A Adjustment column, enter the amount added/deducted on the Iowa return for each tax period. This should be the amount entered in Part III, line 5 of the IA 4562A. Enter negative numbers in parenthesis. Include a copy of the IA 4562A for each tax period listed. If the IA 4562A adjustment was changed from the amount originally claimed, place an asterisk (\*) after the tax period. Failure to provide copies of the prior tax periods' IA 4562A's, if requested by the Department, will delay the processing of your return or cause the denial of your adjustment. Do not send copies of the asset listings that are required with the IA 4562A.

In the Balance column, the balance amount for the first tax period should be the same as the amount of the adjustment. For each subsequent tax period, the balance amount should be changed by the amount of that tax period's IA 4562A adjustment.

Include this form with your Iowa individual or corporation income tax return.